

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

electroplating a first protective film including nickel on a magnet body including a rare-earth element with a first plating bath of water solution substantially not including a ligand which complexes nickel, the first plating bath including a nickel source, a conductive salt and a pH stabilizer-stabilizer, selected from the group consisting of boric acid, ammonium borate, sodium borate, potassium borate, lithium borate, magnesium borate and ammonia, and having a concentration of the nickel source of 0.3 mol/l to 0.7 mol/l on a nickel atom basis and a conductivity of 80 mS/cm or over; over, the nickel source selected from the group consisting of nickel sulfate, nickel chlorides and nickel bromides and a pH stabilizer selected from the group consisting of boric acid, sodium borate, potassium borate, lithium borate and magnesium borate; and

forming a second protective film including nickel and sulfur on the first protective film.

2. (Canceled)

3. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the conductive salt is selected from the group consisting of ~~ammonium sulfate,~~ sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, ~~ammonium chloride,~~ sodium chloride, potassium chloride, lithium chloride, magnesium chloride, ~~ammonium bromide,~~ sodium bromide, potassium bromide, lithium bromide and magnesium bromide.

4. (Canceled)

5. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the second protective film is formed by electroplating with a second plating bath including a nickel source, a conductive salt, a pH stabilizer and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

6. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the nickel source is selected from the group consisting of nickel sulfate, nickel ~~chlorides~~, chlorides and nickel bromides, ~~nickel acetate and nickel pyrophosphate-bromides.~~

7. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the conductive salt is selected from the group consisting of ~~ammonium sulfate~~, sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, ~~ammonium chloride~~, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, ~~ammonium bromide~~, sodium bromide, potassium bromide, lithium bromide and magnesium bromide.

8. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the pH stabilizer is selected from the group consisting of boric acid, ~~ammonium borate~~, sodium borate, potassium borate, lithium ~~borate~~, borate and magnesium ~~borate and ammonia borate.~~

9. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

electroplating a first protective film including nickel on a magnet body including a rare-earth element with a first plating bath of water solution substantially not including a ligand which complexes nickel, the first plating bath including 0.3 mol/l to 0.7

mol/l of nickel ions, at least one ion selected from the group consisting of sulfate ions, chlorine ~~ions,~~ions and bromine ~~ions and pyrophosphate~~ ions, at least one ion selected from the group consisting of sodium ions, potassium ions, lithium ~~ions,~~ions and magnesium ~~ions and ammonium~~ ions, at least one ion selected from the group consisting of borate ~~ions and ammonium~~ ions, and semi-brightener and having a conductivity of 80 mS/cm or over; and forming a second protective film including nickel and sulfur on the first protective film.

10. (Currently Amended) A method of manufacturing a rare-earth magnet according to claim 9, wherein

the second protective film is formed by electroplating with a second plating bath including nickel ions, at least one ion selected from the group consisting of sulfate ions, chlorine ~~ions,~~ions and bromine ions, ~~acetate ions and pyrophosphate ions,~~ at least one ion selected from the group consisting of sodium ions, potassium ions, lithium ~~ions,~~ions and magnesium ~~ions and ammonium~~ ions, at least one ion selected from the group consisting of borate ions ~~and ammonium ions,~~ and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

11-22. (Canceled)